



Tribunals Ontario

Assessment Review Board

Combining Appeals

There are situations in which you may want to have a number of appeals dealt with by the Assessment Review Board (ARB) at the same time. The ARB *Rules of Practice and Procedure* provide a process to combine appeals in certain situations.

What does it mean to combine appeals?

There are three things that happen when appeals are combined.

First, any procedural requirements for any of the appeals apply to all of the appeals being combined. This means that if there is a Schedule of Events for one of the appeals those dates will apply to all of the appeals being combined. When all of the appeals being combined have been assigned a Commencement Date and Schedule of Events, the ARB will apply the earliest date to the combined appeals.

The second feature of a combined appeal is that the parties to the separate appeals are all parties to the combined appeal. This means that if the appeals involve properties in different municipalities, all the municipalities will be parties to the combined appeals. Similarly, if there a different appellant to the separate appeals, they will all become parties to the combined appeal.

The final aspect of combining appeals is that the evidence at the hearing will apply to all the appeals. This means that any documents presented that are for the purposes of one of the appeals, will be applied to all the appeals being combined. It is important to consider if any of the evidence relevant to one appeal could be detrimental to another appeal before seeking the appeals combined.

What are the requirements for combining appeals?

There are two requirements that must be met before the Board will combine appeals.

First, all the parties must consent to combining the appeals. Each party to every appeal seeking to be combined must agree that the appeals should be combined. If any party does not agree than the appeals cannot be combined.

The other requirement is that the ARB must be satisfied that the appeals involve the same or similar questions of fact or law or policy. Appeals can only be combined if there are common facts, common legal issues, or some other valid reasons that the appeals should be heard together. It is important that the parties clearly set out what the common issues are when they apply to have the appeals combined.

How do I apply to have appeals combined?

An application to combine appeals is made using the **Combined Appeals Form**. Ensure that you clearly indicate that all parties have consented and clearly set out the questions of fact or law or policy that are the same or similar across all the appeals.

The form will be reviewed by a Vice Chair, who may ask for more information from the parties before making a decision on whether to combine the appeals.

Where can I find more information?

For more information please refer to the ARB's *Rules of Practice and Procedure* which can be found on **our website** or by e-mailing us at **arb.registrar@ontario.ca**.

We are committed to providing services as set out in the *Accessibility for Ontarians with Disabilities Act, 2005*. If you have any accessibility needs, please contact the Board as soon as possible.

Please Note

The information contained in this sheet is not intended as a substitute for legal or other advice, and in providing this information, the ARB assumes no responsibility for any errors or omissions and shall not be liable for any reliance placed on the information in this sheet. Additional information, including the ARB's *Rules of Practice and Procedure*, is available at **on our website**, or by e-mailing **arb.registrar@ontario.ca**.



Tribunals Ontario is comprised of 14 tribunals focused on dispute resolution in the social, property assessment, safety and licensing sectors.

The **Assessment Review Board** hears appeals from persons who believe there is an error in the assessed value or classification of a property and also deals with some types of property tax appeals under the Municipal Act and City of Toronto Act. For more information contact us at:

Tribunals Ontario – Assessment Review Board
15 Grosevnor Street, Toronto, Ontario, M7A 2G6
Website: <http://tribunalsontario.ca/arb/>